

**CHENEY UNIFIED SCHOOL DISTRICT NO. 268  
CHENEY, KANSAS**

**FINANCIAL STATEMENT  
JUNE 30, 2014**

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**BUSBY FORD & REIMER, LLC**

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**CERTIFIED PUBLIC ACCOUNTANTS**

**CHENEY UNIFIED SCHOOL DISTRICT NO. 268**  
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**JUNE 30, 2014**

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# BUSBY FORD & REIMER, LLC

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CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT AUDITORS' REPORT

**Board of Education  
Cheney Unified School District No. 268  
Cheney, Kansas**

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Cheney Unified School District No. 268, Cheney, Kansas**, as of and for the year ended **June 30, 2014** and the related notes to the financial statement.

*Management's Responsibility for the Financial Statement*

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

*Auditors' Responsibility*

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Board of Education  
Cheney Unified School District No. 268**

*Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America*

As described in Note 1 of the financial statement, the financial statement is prepared by **Cheney Unified School District No. 268, Cheney, Kansas**, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

*Adverse Opinion on Accounting Principles Generally Accepted in the United States of America*

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position **Cheney Unified School District No. 268, Cheney, Kansas**, as of **June 30, 2014**, or changes in financial position and cash flows thereof for the year then ended.

*Opinion on Regulatory Basis of Accounting*

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance **Cheney Unified School District No. 268, Cheney, Kansas**, as of **June 30, 2014**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

*Report on Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual, agency funds schedules of regulatory basis cash receipts and disbursements, district activity funds schedules of regulatory basis cash receipts, expenditures and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents) and schedule of expenditures of federal awards (Federal Award Information as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement.

**Board of Education  
Cheney Unified School District No. 268**

The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

The 2013 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget and individual fund schedules of regulatory basis receipts and expenditures-actual (as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2013 basic financial statement upon which we rendered an unmodified opinion dated November 5, 2013. The 2013 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>. Such 2013 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2013 basic financial statement. The 2013 comparative information was subjected to the auditing procedures applied in the audit of the 2013 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2013 basic financial statement or to the 2013 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2013 comparative information is fairly stated in all material respects in relation to the 2013 basic financial statement as a whole, on the basis of accounting described in Note 1.

***Busby Ford & Reimer, LLC***

Busby Ford & Reimer, LLC  
October 9, 2014

**CHENEY UNIFIED SCHOOL DISTRICT NO. 268**  
**SUMMARY OF CASH RECEIPTS, EXPENDITURES,**  
**AND UNENCUMBERED CASH**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add		Ending Cash Balance
						Encumbrances and Accounts Payable		
General Fund	\$ 0	\$ 0	\$ 5,196,750	\$ 5,196,750	\$ 0	\$ 23,306	\$	\$ 23,306
Special Purpose Funds								
Supplemental General	32,124	0	1,804,043	1,742,419	93,748	819		94,567
At Risk (4 Year Old)	0	0	36,517	36,517	0	0		0
At Risk (K-12)	0	0	191,561	191,561	0	0		0
Capital Outlay	566,672	0	230,601	207,269	590,004	51,038		641,042
Driver Training	34,702	0	14,970	33,879	15,793	951		16,744
Food Service	81,401	0	307,689	310,026	79,064	500		79,564
Professional Development	36,359	0	0	24,472	11,887	3,594		15,481
Special Education	400,000	0	1,074,182	1,074,755	399,427	1,925		401,352
Vocational Education	0	0	321,359	321,359	0	0		0
KPERS Contribution	0	0	470,364	470,364	0	0		0
Recreation Commission	1,658	0	102,893	96,984	7,567	0		7,567
Recreation Comm. Employee								
Benefits & Special Liability	2,194	0	25,976	26,076	2,094	0		2,094
Federal Funds	(6,825)	0	145,205	132,557	5,823	1,103		6,926
Gifts and Grants	5,248	0	3,296	2,250	6,294	0		6,294
Contingency Reserve	510,000	0	0	0	510,000	0		510,000
Textbook Rental	92,036	0	46,470	126,218	12,288	0		12,288
Scholarship	15,833	0	2,341	2,000	16,174	0		16,174
Student Assistance	5,643	0	2,110	368	7,385	0		7,385
District Activity Funds	33,535	0	53,708	51,323	35,920	0		35,920
Debt Service Fund								
Bond and Interest	659,140	0	657,110	654,378	661,872	0		661,872
	<u>\$ 2,469,720</u>	<u>\$ 0</u>	<u>\$ 10,687,145</u>	<u>\$ 10,701,525</u>	<u>\$ 2,455,340</u>	<u>\$ 83,236</u>	<u>\$</u>	<u>\$ 2,538,576</u>

Composition of Cash:

Checking Accounts	\$ 536,854
Certificates of Deposit	2,217,147
Agency Funds	2,754,001
	(215,425)
	<u>\$ 2,538,576</u>

The notes to the financial statement are an integral part of this statement.

**CHENEY UNIFIED SCHOOL DISTRICT NO. 268**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2014**

**Note 1 - Summary of Significant Accounting Policies:**

Financial Reporting Entity

**Cheney Unified School District No. 268** is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Cheney, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

**KMAAG Regulatory Basis of Presentation Fund Definitions:**

General Fund-The primary operating fund. Used to account for all unrestricted resources except those required to be accounted for in another fund.

Special Purpose Funds-To account for the proceeds of specific receipts (other than major capital projects) that are restricted by law or administrative action to expenditure for specific purposes.

Debt Service Fund-To account for the accumulation of resources for and the payment of, interest and principal on general long-term debt.

Agency Funds-To account for resources held in a trustee or agency capacity for others which therefore cannot be used to support the government's own programs.

Regulatory Basis of Accounting and Departure from Accounting Principles Generally accepted in the United States of America

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of accounting principles generally accepted in the United States of America and allowing the municipality to use the regulatory basis of accounting.

**CHENEY UNIFIED SCHOOL DISTRICT NO. 268**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2014**

**Budget and Tax Cycle**

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), and debt service funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The budget was not amended during the year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds:

Federal Funds  
Contingency Reserve Fund  
Scholarship Fund  
District Activity Funds

Gifts and Grants Fund  
Textbook Rental Fund  
Student Assistance Fund

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

**Note 2 - Reimbursed Expenses:**

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements.



**CHENEY UNIFIED SCHOOL DISTRICT NO. 268**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2014**

**Note 3 - On-Behalf Payments for Fringe Benefits and Salaries:**

The District recognizes as revenues and expenses contributions made by the State of Kansas to the Kansas Public Employees Retirement System (KPERS) on behalf of the District's employees. For the year ended June 30, 2014, the State made contributions of \$470,364. These contributions are recorded in the KPERS Contribution Fund as receipts and expenditures.

**Note 4 - Interfund Transactions:**

Operating transfers in accordance with K.S.A. 72-7063 were as follows:

	Transfer to:					
	At Risk (4 Year Old)	At Risk (K-12)	Food Service	Special Education	Vocational Education	Total
Transfer from:						
General Fund	\$ 15,023	\$ 61,268	\$ 301	\$ 576,593	\$ 146,778	\$ 799,963
Supplemental						
General Fund	21,494	130,293	0	469,822	171,643	793,252
	<u>\$ 36,517</u>	<u>\$ 191,561</u>	<u>\$ 301</u>	<u>\$ 1,046,415</u>	<u>\$ 318,421</u>	<u>\$ 1,593,215</u>

**Note 5 - Termination Benefits:**

The District supports an early retirement plan for teachers under the negotiated agreement. A full-time certified teacher who has served at least twelve full years of full-time continuous service in the district, or is currently a part-time teacher who has previously served at least twelve years as a full-time teacher in the District is eligible. When the employee's age and length of service under KPERS total eighty-five and the employee retires under the KPERS plan, or when the employee reaches age sixty, but not more than age sixty-four years of age on or before June 30. Upon retirement, the District will pay the retired employee 10% of their highest teaching salary earned as a District employee. The District will make this payment for a maximum of five years or until the age of sixty-five of the employee.

It is the policy of the District to record early retirement benefits as expenditures when paid. The District paid \$31,461 in retirement benefits for former employees during the year ended June 30, 2014.

**Note 6 - Subsequent Events:**

In April, 2014 the District passed a bond resolution authorizing the sale of \$15,400,000 of general obligation bonds. The sale of these bonds was divided into two issues with the first ones being sold on September 1, 2014 for \$9,700,000. These bonds have an interest rate that varies between 3.00% and 4.00% and mature on September 1, 2024.

The District has evaluated subsequent events through October 9, 2014, the date which the financial statement was available to be issued.

**CHENEY UNIFIED SCHOOL DISTRICT NO. 268**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2014**

**Note 7 - Deposits:**

K.S.A. 9-1401 establishes the depositories which may be used by the Government. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The Government has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

*Concentration of credit risk.* State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the Government's deposits may be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2014.

At June 30, 2014, the District's carrying amount of deposits was \$2,554,001 and the bank balance was \$2,801,204. The bank balance is held by one bank. Of the bank balance, \$250,000 was covered by depository insurance, and the remaining \$2,551,204 was collateralized with securities held by the pledging financial institution's agent in the District's name.

**Note 8 - Postemployment Benefits:**

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in the financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

**Note 9 - Compensated Absences:**

All permanent full-time employees are eligible for vacation and/or sick leave benefits in varying annual amounts depending on position and length of service.

It is the policy of the District to record vacation and sick leave benefits as expenditures when paid.

**CHENEY UNIFIED SCHOOL DISTRICT NO. 268**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2014**

**Note 10 - Defined Benefit Pension Plan:**

Plan Description

The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer, defined benefit pension plan as provided by K.S.A. 74-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S Kansas Ave, Suite 100, Topeka, KS 66603-3869) or by calling 1-888-275-5737.

Funding Policy

K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at a minimum of 4% of covered salary. Member-employees' contributions are withheld by their employer and paid to KPERS according to the provisions of section 414(h) of the Internal Revenue Code. The State of Kansas is required to contribute the remaining amount necessary to achieve the actuarially determined contribution rate. Kansas contributed 11.12% of covered payroll for the year ended June 30, 2014. These contribution requirements are established by KPERS and are periodically revised. Kansas contributions to KPERS for all Kansas public school employees for the years ending June 30, 2014, 2013 and 2012 were \$361,575,393, \$323,067,803, and \$298,635,383, respectively, equal to the required contributions for each year.

**Note 11 - Contingencies:**

Grant Programs

The District participates in various federal and state grant programs. These grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not materially exceeded commercial insurance coverage in any of the past three years.

**Note 12 - Nonexpendable Trust Scholarships:**

The Yoder Scholarship and Weerts Scholarship are nonexpendable trusts held by the District for the purpose of granting scholarships to students in accordance with the requirements of the endowments. According to the terms of the endowments, scholarships are to be granted from the earnings of the principal of the contributions to the fund. The principal of the fund is invested in certificates of deposit.

**CHENEY UNIFIED SCHOOL DISTRICT NO. 268**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2014**

**Note 13 - Advance Refunding of Bond Obligation:**

On August 1, 2008, the District issued \$835,000 in General Obligation Bonds with interest rates ranging from 3.00% to 3.70%. Of the issue, \$818,255 was used to purchase U.S. government securities. Those securities were deposited with an escrow agent to provide for the future debt service payments on a portion of the 2001 bonds. As a result, this portion of the 2001 bonds is considered defeased and not included in long-term debt below.

**Note 14 - Long-Term Debt:**

Principal payments are due annually for general obligation bonds on October 1. Interest payments are due semi-annually on April 1 and October 1.

Terms for long-term liabilities for the District for the year ended June 30, 2014 were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation Bonds				
2002 Series	2.00 - 4.00	12/1/02	4,280,000	10/1/14
2008 Series	3.00 - 3.70	8/1/08	835,000	10/1/16

Changes in long-term liabilities for the District for the year ended June 30, 2014 were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
2002 Series	\$ 795,000	\$ 0	\$ 510,000	\$ 285,000	\$ 20,963
2008 Series	435,000	0	110,000	325,000	13,415
	<u>\$ 1,230,000</u>	<u>\$ 0</u>	<u>\$ 620,000</u>	<u>\$ 610,000</u>	<u>\$ 34,378</u>

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	Principal General Obligation Bonds	Interest General Obligation Bonds	Total Principal and Interest
2015	\$ 400,000	\$ 15,289	\$ 415,289
2016	110,000	5,653	115,653
2017	100,000	1,849	101,849
	<u>\$ 610,000</u>	<u>\$ 22,791</u>	<u>\$ 632,791</u>

**REGULATORY REQUIRED  
SUPPLEMENTARY INFORMATION**

**CHENEY UNIFIED SCHOOL DISTRICT NO. 268**  
**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

Fund	Adjustment to		Adjustment for		Expenditures		Variance - Over (Under)
	Certified Budget	Legal Max	Qualifying Budget Credits	Total Budget for Comparison	Chargeable to Current Year		
General Fund	\$ 5,344,786	\$ (231,035)	\$ 82,999	\$ 5,196,750	\$ 5,196,750	\$ 0	
Special Purpose Funds							
Supplemental General	1,757,646	(17,912)	2,685	1,742,419	1,742,419	0	
At Risk (4 Year Old)	39,000	0	0	39,000	36,517	(2,483)	
At Risk (K-12)	207,500	0	0	207,500	191,561	(15,939)	
Capital Outlay	766,498	0	0	766,498	207,269	(559,229)	
Driver Training	49,028	0	0	49,028	33,879	(15,149)	
Food Service	371,845	0	0	371,845	310,026	(61,819)	
Professional Development	63,403	0	0	63,403	24,472	(38,931)	
Special Education	1,526,292	0	0	1,526,292	1,074,755	(451,537)	
Vocational Education	321,359	0	0	321,359	321,359	0	
KPERS Contribution	514,685	0	0	514,685	470,364	(44,321)	
Recreation Commission	96,984	0	0	96,984	96,984	0	
Recreation Comm. Employee							
Benefits & Special Liability	26,076	0	0	26,076	26,076	0	
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	132,557	XXXXXXXXXX	
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	2,250	XXXXXXXXXX	
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX	
Textbook Rental	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	126,218	XXXXXXXXXX	
Scholarship	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	2,000	XXXXXXXXXX	
Student Assistance	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	368	XXXXXXXXXX	
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	51,323	XXXXXXXXXX	
Debt Service Fund	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX		XXXXXXXXXX	
Bond and Interest	654,378	0	0	654,378	654,378	0	
	<u>\$ 11,739,480</u>	<u>\$ (248,947)</u>	<u>\$ 85,684</u>	<u>\$ 11,576,217</u>	<u>\$ 10,701,525</u>	<u>\$ (1,189,408)</u>	

**CHENEY UNIFIED SCHOOL DISTRICT NO. 268**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

<u>General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 603,551	\$ 632,724	\$ 526,310	\$ 106,414
State Sources	4,599,417	4,564,026	4,643,476	(79,450)
Transfers	0	0	175,000	(175,000)
	<u>5,202,968</u>	<u>5,196,750</u>	<u>\$ 5,344,786</u>	<u>\$ (148,036)</u>
Expenditures				
Instruction	2,227,879	2,261,132	\$ 2,271,981	\$ (10,849)
Student Support Services	112,081	112,158	112,813	(655)
Instructional Support Staff	135,527	143,846	140,311	3,535
General Administration	167,690	182,803	194,557	(11,754)
School Administration	467,423	462,779	472,092	(9,313)
Operations & Maintenance	787,585	835,674	821,443	14,231
Student Transportation Services	266,610	273,351	281,396	(8,045)
Other Supplemental Services	120,984	125,044	125,163	(119)
Transfers	917,189	799,963	925,030	(125,067)
Adjustment to Comply With Legal Max	0	0	(231,035)	231,035
Adjustment for Qualifying Budget Credits	0	0	82,999	(82,999)
	<u>5,202,968</u>	<u>5,196,750</u>	<u>\$ 5,196,750</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

**CHENEY UNIFIED SCHOOL DISTRICT NO. 268**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

<u>Supplemental General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
<b>Cash Receipts</b>				
Local Sources	\$ 736,564	\$ 817,977	\$ 758,001	\$ 59,976
County Sources	104,349	986,066	94,080	891,986
State Sources	863,847	0	0	0
	<u>1,704,760</u>	<u>1,804,043</u>	<u>\$ 852,081</u>	<u>\$ 951,962</u>
<b>Expenditures</b>				
Instruction	721,837	665,766	\$ 665,090	\$ 676
Student Support Services	124,791	129,831	126,622	3,209
Instructional Support Staff	107,581	106,871	112,150	(5,279)
General Administration	20,800	39,790	25,000	14,790
Operations & Maintenance	35,330	6,909	36,000	(29,091)
Transfers	711,672	793,252	792,784	468
Adjustment to Comply With Legal Max	0	0	(17,912)	17,912
Adjustment for Qualifying Budget Credits	0	0	2,685	(2,685)
	<u>1,722,011</u>	<u>1,742,419</u>	<u>\$ 1,742,419</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(17,251)	61,624		
Unencumbered Cash, Beginning	49,375	32,124		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 32,124</u>	<u>\$ 93,748</u>		



**CHENEY UNIFIED SCHOOL DISTRICT NO. 268**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

<u>At Risk Fund (4 Year Old)</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Transfers	\$ 34,752	\$ 36,517	\$ 39,000	\$ (2,483)
	<u>34,752</u>	<u>36,517</u>	<u>\$ 39,000</u>	<u>\$ (2,483)</u>
Expenditures				
Instruction	34,752	36,517	\$ 39,000	\$ (2,483)
	<u>34,752</u>	<u>36,517</u>	<u>\$ 39,000</u>	<u>\$ (2,483)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

**CHENEY UNIFIED SCHOOL DISTRICT NO. 268**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**

**FOR THE YEAR ENDED JUNE 30, 2014**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

<u>At Risk Fund (K-12)</u>	<u>Current Year</u>			<u>Variance - Over (Under)</u>
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Transfers	<u>\$ 200,613</u>	<u>\$ 191,561</u>	<u>\$ 207,500</u>	<u>\$ (15,939)</u>
	<u>200,613</u>	<u>191,561</u>	<u>\$ 207,500</u>	<u>\$ (15,939)</u>
Expenditures				
Instruction	<u>200,613</u>	<u>191,561</u>	<u>\$ 207,500</u>	<u>\$ (15,939)</u>
	<u>200,613</u>	<u>191,561</u>	<u>\$ 207,500</u>	<u>\$ (15,939)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

**CHENEY UNIFIED SCHOOL DISTRICT NO. 268**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**

**FOR THE YEAR ENDED JUNE 30, 2014**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

<u>Capital Outlay Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 220,618	\$ 206,674	\$ 182,548	\$ 24,126
County Sources	24,517	23,927	21,112	2,815
Transfers	26,149	0	0	0
	<u>271,284</u>	<u>230,601</u>	<u>\$ 203,660</u>	<u>\$ 26,941</u>
Expenditures				
Instruction	19,490	210	\$ 106,498	\$ (106,288)
General Administration	(1,678)	65,676	0	65,676
School Administration	17,250	0	75,000	(75,000)
Operations & Maintenance	1,700	0	50,000	(50,000)
Student Transportation Services	83,807	15,146	100,000	(84,854)
Other Support Services	47,021	6,219	75,000	(68,781)
Land Acquisition	0	0	100,000	(100,000)
Land Improvement	0	0	50,000	(50,000)
Architectural & Engineering Services	0	0	10,000	(10,000)
New Building Acquisition & Construction	0	0	50,000	(50,000)
Building Improvements	78,598	120,018	150,000	(29,982)
	<u>246,188</u>	<u>207,269</u>	<u>\$ 766,498</u>	<u>\$ (559,229)</u>
Receipts Over (Under) Expenditures	25,096	23,332		
Unencumbered Cash, Beginning	541,576	566,672		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 566,672</u>	<u>\$ 590,004</u>		

**CHENEY UNIFIED SCHOOL DISTRICT NO. 268**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**

**FOR THE YEAR ENDED JUNE 30, 2014**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

<u>Driver Training Fund</u>	Prior Year	Current Year		Variance -
	Actual	Actual	Budget	Over (Under)
Cash Receipts				
Local Sources	\$ 8,608	\$ 11,400	\$ 8,000	\$ 3,400
State Sources	5,301	3,570	6,325	(2,755)
	<u>13,909</u>	<u>14,970</u>	<u>\$ 14,325</u>	<u>\$ 645</u>
Expenditures				
Instruction	8,956	15,136	\$ 10,265	\$ 4,871
Student Support Services	0	15,543	0	15,543
Vehicle Operations, Maintenance				
Services	16,872	3,200	13,763	(10,563)
Transfers	0	0	25,000	(25,000)
	<u>25,828</u>	<u>33,879</u>	<u>\$ 49,028</u>	<u>\$ (15,149)</u>
Receipts Over (Under) Expenditures	(11,919)	(18,909)		
Unencumbered Cash, Beginning	46,621	34,702		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 34,702</u>	<u>\$ 15,793</u>		

**CHENEY UNIFIED SCHOOL DISTRICT NO. 268**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

<u>Food Service Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources	\$ 173,846	\$ 162,387	\$ 154,527	\$ 7,860
State Sources	4,005	3,825	3,464	361
Federal Sources	132,505	141,176	132,453	8,723
Transfers	357	301	0	301
	<u>310,713</u>	<u>307,689</u>	<u>\$ 290,444</u>	<u>\$ 17,245</u>
Expenditures				
Operations & Maintenance	19,973	500	\$ 20,000	\$ (19,500)
Food Service Operation	299,458	309,526	351,845	(42,319)
	<u>319,431</u>	<u>310,026</u>	<u>\$ 371,845</u>	<u>\$ (61,819)</u>
Receipts Over (Under) Expenditures	(8,718)	(2,337)		
Unencumbered Cash, Beginning	90,119	81,401		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 81,401</u>	<u>\$ 79,064</u>		

**CHENEY UNIFIED SCHOOL DISTRICT NO. 268**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**

**FOR THE YEAR ENDED JUNE 30, 2014**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

<u>Professional Development Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources	\$ 200	\$ 0	\$ 0	\$ 0
Transfers	25,236	0	27,163	(27,163)
	<u>25,436</u>	<u>0</u>	<u>\$ 27,163</u>	<u>\$ (27,163)</u>
Expenditures				
Instructional Support Staff	30,321	24,472	\$ 63,403	\$ (38,931)
	<u>30,321</u>	<u>24,472</u>	<u>\$ 63,403</u>	<u>\$ (38,931)</u>
Receipts Over (Under) Expenditures	(4,885)	(24,472)		
Unencumbered Cash, Beginning	41,244	36,359		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 36,359</u>	<u>\$ 11,887</u>		

**CHENEY UNIFIED SCHOOL DISTRICT NO. 268**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

<u>Special Education Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Federal Sources	\$ 18,679	\$ 27,767	\$ 0	\$ 27,767
Transfers	<u>1,018,648</u>	<u>1,046,415</u>	<u>1,126,292</u>	<u>(79,877)</u>
	<u>1,037,327</u>	<u>1,074,182</u>	<u>\$ 1,126,292</u>	<u>\$ (52,110)</u>
Expenditures				
Instruction	948,503	984,927	\$ 1,275,070	\$ (290,143)
Student Transportation Services	<u>88,824</u>	<u>89,828</u>	<u>251,222</u>	<u>(161,394)</u>
	<u>1,037,327</u>	<u>1,074,755</u>	<u>\$ 1,526,292</u>	<u>\$ (451,537)</u>
Receipts Over (Under) Expenditures	0	(573)		
Unencumbered Cash, Beginning	400,000	400,000		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 400,000</u>	<u>\$ 399,427</u>		

**CHENEY UNIFIED SCHOOL DISTRICT NO. 268**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

<u>Vocational Education Fund</u>	Prior Year	Current Year		Variance -
	Actual	Actual	Budget	Over (Under)
Cash Receipts				
Local Sources	\$ 2,345	\$ 2,938	\$ 3,500	\$ (562)
Transfers	<u>314,229</u>	<u>318,421</u>	<u>317,859</u>	<u>562</u>
	<u>316,574</u>	<u>321,359</u>	<u>\$ 321,359</u>	<u>\$ 0</u>
Expenditures				
Instruction	<u>316,574</u>	<u>321,359</u>	<u>\$ 321,359</u>	<u>\$ 0</u>
	<u>316,574</u>	<u>321,359</u>	<u>\$ 321,359</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		



**CHENEY UNIFIED SCHOOL DISTRICT NO. 268**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**

**FOR THE YEAR ENDED JUNE 30, 2014**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

<u>KPERS Contribution Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
State Sources	\$ 421,873	\$ 470,364	\$ 514,685	\$ (44,321)
	<u>421,873</u>	<u>470,364</u>	<u>\$ 514,685</u>	<u>\$ (44,321)</u>
Expenditures				
Instruction	203,220	210,000	\$ 210,000	\$ 0
Student Support Services	35,000	40,000	40,000	0
Instructional Support Staff	30,000	40,000	45,000	(5,000)
General Administration	30,000	30,000	35,000	(5,000)
School Administration	45,000	55,000	59,685	(4,685)
Other Supplemental Services	20,000	25,000	25,000	0
Operations & Maintenance	38,181	40,000	55,000	(15,000)
Student Transportation Services	20,472	30,364	45,000	(14,636)
	<u>421,873</u>	<u>470,364</u>	<u>\$ 514,685</u>	<u>\$ (44,321)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

**CHENEY UNIFIED SCHOOL DISTRICT NO. 268**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

<u>Recreation Commission Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources	\$ 89,133	\$ 91,669	\$ 88,174	\$ 3,495
County Sources	11,594	11,224	9,934	1,290
	<u>100,727</u>	<u>102,893</u>	<u>\$ 98,108</u>	<u>\$ 4,785</u>
Expenditures				
Community Service Operations	103,350	96,984	\$ 96,984	\$ 0
	<u>103,350</u>	<u>96,984</u>	<u>\$ 96,984</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(2,623)	5,909		
Unencumbered Cash, Beginning	4,281	1,658		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 1,658</u>	<u>\$ 7,567</u>		

**CHENEY UNIFIED SCHOOL DISTRICT NO. 268**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

<u>Recreation Commission Employee</u> <u>Benefits &amp; Special Liability Fund</u>				
	Prior Year	Current Year		Variance -
	Actual	Actual	Budget	Over (Under)
Cash Receipts				
Local Sources	\$ 21,743	\$ 22,680	\$ 21,785	\$ 895
County Sources	3,147	3,296	2,898	398
	<u>24,890</u>	<u>25,976</u>	<u>\$ 24,683</u>	<u>\$ 1,293</u>
Expenditures				
Community Service Operations	<u>26,225</u>	<u>26,076</u>	<u>\$ 26,076</u>	<u>\$ 0</u>
	<u>26,225</u>	<u>26,076</u>	<u>\$ 26,076</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(1,335)	(100)		
Unencumbered Cash, Beginning	3,529	2,194		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 2,194</u>	<u>\$ 2,094</u>		

**CHENEY UNIFIED SCHOOL DISTRICT NO. 268**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**

**FOR THE YEAR ENDED JUNE 30, 2014**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

<u>Bond and Interest Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources	\$ 321,686	\$ 280,110	\$ 268,128	\$ 11,982
County Sources	46,834	49,857	43,777	6,080
State Sources	299,662	327,143	327,189	(46)
	<u>668,182</u>	<u>657,110</u>	<u>\$ 639,094</u>	<u>\$ 18,016</u>
Expenditures				
Debt Service	<u>651,440</u>	<u>654,378</u>	<u>\$ 654,378</u>	<u>\$ 0</u>
	<u>651,440</u>	<u>654,378</u>	<u>\$ 654,378</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	16,742	2,732		
Unencumbered Cash, Beginning	642,398	659,140		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 659,140</u>	<u>\$ 661,872</u>		

**CHENEY UNIFIED SCHOOL DISTRICT NO. 268**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

<u>Federal Funds</u>			
		Prior Year Actual	Current Year Actual
Cash Receipts			
Federal Sources		\$ 133,483	\$ 145,205
		<u>133,483</u>	<u>145,205</u>
Expenditures			
Instruction		<u>123,521</u>	<u>132,557</u>
		<u>123,521</u>	<u>132,557</u>
Receipts Over (Under) Expenditures		9,962	12,648
Unencumbered Cash, Beginning		(16,787)	(6,825)
Prior Year Canceled Encumbrances		<u>0</u>	<u>0</u>
Unencumbered Cash, Ending		<u>\$ (6,825)</u>	<u>\$ 5,823</u>

**CHENEY UNIFIED SCHOOL DISTRICT NO. 268**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 5,795	\$ 3,296
	<u>5,795</u>	<u>3,296</u>
Expenditures		
Instruction	0	0
General Administration	4,932	2,250
	<u>4,932</u>	<u>2,250</u>
Receipts Over (Under) Expenditures	863	1,046
Unencumbered Cash, Beginning	4,385	5,248
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 5,248</u>	<u>\$ 6,294</u>

**CHENEY UNIFIED SCHOOL DISTRICT NO. 268**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	\$ 8,877	\$ 0
	<u>8,877</u>	<u>0</u>
Expenditures		
Instruction	177	0
	<u>177</u>	<u>0</u>
Receipts Over (Under) Expenditures	8,700	0
Unencumbered Cash, Beginning	501,300	510,000
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 510,000</u>	<u>\$ 510,000</u>

**CHENEY UNIFIED SCHOOL DISTRICT NO. 268**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

Textbook Rental Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 46,958	\$ 46,470
	<u>46,958</u>	<u>46,470</u>
Expenditures		
Instruction	3,711	126,218
	<u>3,711</u>	<u>126,218</u>
Receipts Over (Under) Expenditures	43,247	(79,748)
Unencumbered Cash, Beginning	48,789	92,036
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 92,036</u>	<u>\$ 12,288</u>



**CHENEY UNIFIED SCHOOL DISTRICT NO. 268**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

Scholarship Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 2,159	\$ 2,341
	<u>2,159</u>	<u>2,341</u>
Expenditures		
General Administration	2,100	2,000
	<u>2,100</u>	<u>2,000</u>
Receipts Over (Under) Expenditures	59	341
Unencumbered Cash, Beginning	15,774	15,833
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 15,833</u>	<u>\$ 16,174</u>

**CHENEY UNIFIED SCHOOL DISTRICT NO. 268**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

Student Assistance Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 500	\$ 2,110
	<u>500</u>	<u>2,110</u>
Expenditures		
Instruction	126	368
	<u>126</u>	<u>368</u>
Receipts Over (Under) Expenditures	374	1,742
Unencumbered Cash, Beginning	5,269	5,643
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 5,643</u>	<u>\$ 7,385</u>

**CHENEY UNIFIED SCHOOL DISTRICT NO. 268**  
**AGENCY FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
High School				
Cheerleaders	\$ 541	\$ 8,117	\$ 8,273	\$ 385
BPA	475	8,567	7,346	1,696
Debate/Forensics	1,013	705	1,292	426
Art Club	186	448	448	186
Scholars Bowl	134	340	260	214
Dramatics	2,989	1,662	2,016	2,635
Home Ec Club	1,980	250	0	2,230
Music Club	16,076	13,241	7,193	22,124
Student Council	4,379	4,641	6,520	2,500
Social Studies	800	0	315	485
Dance	3,066	9,147	10,307	1,906
Band Supplies	825	601	598	828
Green Team	43	0	0	43
Band Music Club	4,196	12,829	10,161	6,864
Band Leadership Club	718	1,000	704	1,014
Class of 2014	8,641	705	7,681	1,665
Spanish Club	236	555	382	409
Class of 2015	12,299	5,262	9,372	8,189
Class of 2016	235	27,903	17,684	10,454
Class Funds	690	0	0	690
Class of 2017	0	327	6	321
Class of 2010	167	0	0	167
Class of 2011	1,471	0	0	1,471
Class of 2012	299	0	0	299
Class of 2013	427	0	0	427
Nat'l Honor Society	61	0	0	61
Friends of Rachel	62	590	393	259
Girls Basketball	0	1,497	889	608
Football	0	5,340	1,573	3,767
Softball	0	190	164	26
Boys Golf	0	40	0	40
Boys Basketball	0	230	210	20
Track	0	40	0	40
Girls Golf	0	20	0	20
	<u>62,009</u>	<u>104,247</u>	<u>93,787</u>	<u>72,469</u>

**CHENEY UNIFIED SCHOOL DISTRICT NO. 268**  
**AGENCY FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

Fund	Beginning Cash		Cash		Ending Cash
	Balance	Cash Receipts	Disbursements	Balance	
Middle School					
Student Council	\$ 1,983	\$ 1,246	\$ 1,783	\$ 1,446	
Ambassador	710	0	31	679	
Lifetouch	1,017	0	1,017	0	
Misc. Activities	48	973	973	48	
Tournaments/Activities	1,187	0	1,187	0	
Veterans Day	110	0	110	0	
Honor Flight	3,550	0	0	3,550	
GOTR	1,000	0	750	250	
	<u>9,605</u>	<u>2,219</u>	<u>5,851</u>	<u>5,973</u>	

**CHENEY UNIFIED SCHOOL DISTRICT NO. 268**  
**AGENCY FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Elementary School				
Student Activity	\$ 2,068	\$ 111	\$ 1,085	\$ 1,094
CES Emergency Fund	0	1591	680	911
Taxes	1	353	353	1
Student Council	0	328	328	0
Yearbook	0	4,100	2,248	1,852
	<u>2,069</u>	<u>6,483</u>	<u>4,694</u>	<u>3,858</u>
Yoder Scholarship	<u>30,238</u>	<u>\$ 4,122</u>	<u>2,000</u>	<u>32,360</u>
Weerts Scholarship	<u>100,979</u>	<u>\$ 765</u>	<u>979</u>	<u>100,765</u>
Total Agency Funds	<u>\$ 204,900</u>	<u>\$ 117,836</u>	<u>\$ 107,311</u>	<u>\$ 215,425</u>

CHENEY UNIFIED SCHOOL DISTRICT NO. 268  
DISTRICT ACTIVITY FUNDS  
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,  
AND UNENCUMBERED CASH  
REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2014

Fund	Beginning Unencumbered Cash Balance	Prior Year		Cash Receipts	Expenditures	Ending		Add Encumbrances and Accounts Payable	Ending Cash Balance
		Encumbrances	Canceled			Unencumbered Cash Balance	Unencumbered Cash Balance		
High School									
Sales Tax	\$ 276	\$ 0	0	7,729	\$ 8,005	\$ 0	\$ 0	0	\$ 0
Special Projects	1,187	0	0	5,573	5,577	1,183	0	0	1,183
Staff Social Fund	314	0	0	240	311	243	0	0	243
Staff Appreciation Fund	602	0	0	2,484	2,524	562	0	0	562
Weight Room Fund	38	0	0	75	0	113	0	0	113
IA Project Fund	3,485	0	0	5,806	8,657	634	0	0	634
Basketball Tournament Fund	9,831	0	0	16,459	11,675	14,615	0	0	14,615
Vinyl Projects Fund	448	0	0	0	22	426	0	0	426
Engraving Projects Fund	294	0	0	0	0	294	0	0	294
Crime Stopper	1,686	0	0	0	0	1,686	0	0	1,686
Renaissance Awards	1,375	0	0	0	186	1,189	0	0	1,189
Activity Awards	5,407	0	0	722	131	5,998	0	0	5,998
NOW Account Interest	0	0	0	155	155	0	0	0	0
	<u>24,943</u>	<u>0</u>	<u>0</u>	<u>39,243</u>	<u>37,243</u>	<u>26,943</u>	<u>0</u>	<u>0</u>	<u>26,943</u>

CHENEY UNIFIED SCHOOL DISTRICT NO. 268  
DISTRICT ACTIVITY FUNDS  
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,  
AND UNENCUMBERED CASH  
REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2014

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending		Add Encumbrances and Accounts Payable	Ending Cash Balance
					Unencumbered Cash Balance	Cash Balance		
Middle School								
Sales Tax	\$ 60	0	\$ 112	\$ 170	\$ 2	\$ 2	0	\$ 2
Teacher Vending Machines	595	0	1,075	1,539	131	131	0	131
Fundraisers	0	0	3,206	3,207	(1)	(1)	0	(1)
Lifetouch	0	0	1,461	0	1,461	1,461	0	1,461
Veterans Day	0	0	215	0	215	215	0	215
NOW Account Interest	0	0	18	18	0	0	0	0
Special Projects	162	0	1,650	1,315	497	497	0	497
Tournament/Activities	0	0	1,188	20	1,168	1,168	0	1,168
	<u>817</u>	<u>0</u>	<u>8,925</u>	<u>6,269</u>	<u>3,473</u>	<u>3,473</u>	<u>0</u>	<u>3,473</u>

CHENEY UNIFIED SCHOOL DISTRICT NO. 268  
DISTRICT ACTIVITY FUNDS  
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,  
AND UNENCUMBERED CASH  
REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2014

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Elementary School							
Pencil & Paper	\$ 382	\$ 0	\$ 226	\$ 353	\$ 255	\$ 0	\$ 255
PALS	388	0	250	620	18	0	18
Book Fair	(1)	0	1	0	0	0	0
Cooperative Learning	15	0	1,255	680	590	0	590
Special Projects	1,032	0	181	284	929	0	929
School Supplies	270	0	0	270	0	0	0
Library Fundraiser	4,337	0	3,127	3,755	3,708	0	3,708
Coffee Club	(106)	0	500	394	0	0	0
Don Kump Memorial	475	0	0	472	3	0	3
Student Supply Reserve	537	0	0	537	0	0	0
Yearbook	446	0	0	446	0	0	0
	<u>7,775</u>	<u>0</u>	<u>5,540</u>	<u>7,811</u>	<u>5,504</u>	<u>0</u>	<u>5,504</u>
Total District Activity Funds	\$ <u>33,535</u>	\$ <u>0</u>	\$ <u>53,708</u>	\$ <u>51,323</u>	\$ <u>35,920</u>	\$ <u>0</u>	\$ <u>35,920</u>



## **FEDERAL AWARD INFORMATION**

**CHENEY UNIFIED SCHOOL DISTRICT NO. 268**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

		Unencumbered		Unencumbered	
		Federal	Program	Cash	Cash
		CFDA No.	Amount	7-1-13	6-30-14
				Receipts	Expenditures
(Passes Through Kansas Department of Education)					
Department of Agriculture					
School Breakfast Program	10.553	\$	13,132		
National School Lunch Program	10.555		128,044		
			<u>141,176</u>	<u>\$ 141,176</u>	<u>\$ 0</u>
Department of Education					
Title I Low Income	84.010		48,045	48,045	0
Safe and Supportive Schools	84.184		80,861	80,861	5,823
Teacher Quality/Title II-A	84.367		16,299	16,299	0
			<u>145,205</u>	<u>145,205</u>	<u>5,823</u>
(Passes Through Kansas SRS)					
Department of Health and Human Services					
Medicaid	93.778		27,767	27,767	0
			<u>27,767</u>	<u>27,767</u>	<u>0</u>
Total Federal Financial Assistance		\$	<u>314,148</u>	<u>\$ 314,148</u>	<u>\$ 5,823</u>